

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>EXHIBIT A</b>											
2	<b>IMPACT MITIGATION FEE PROGRAM</b>											
3	<b>FY 2005/06 Annual Report</b>											
4												
5												
6	Fee:	Wastewater	Water	Storm Drain	Streets-Local	Streets-Regional	Regional Transp	Police	Fire	Parks & Rec	General Facilities	Art in PP
7	Fund # :	173	182	326	327	332	338	1215	1216	1217	1218	1214
8												
9	Fee Amount 7/1/05 - 12/31/05 (1)	544	4,257	12,252	5,302	3,840	n/a	1,673	1,635	21,003	6,760	2%
10	Fee Amount 1/1/06 - 6/30/06 (1)	5,166	4,770	17,445	7,871	5,700	2,500	1,875	1,832	26,345	7,574	2%
11												
12	Fund Balance - Beginning of Year	703,350.29	2,715,240.29	3,177,671.05	119,358.80	(454,055.32)	0.00	3,304.92	(1,225,172.57)	2,697,657.33	1,440,848.59	523,551.27
13												
14	Revenues:											
15	Investment Revenues	9,782.74	27,912.72	64,505.97	6,386.25	8,677.76	187.97	6,757.43	(29.16)	46,178.33	31,558.71	9,498.59
16	Service Charges (Fees)	239,400.15	87,355.33	352,700.46	237,127.45	193,652.57	17,161.27	48,898.59	35,954.94	290,244.36	121,954.70	24,776.75
17	Other Revenue											
18												
19	<b>Total Revenue</b>	<b>249,182.89</b>	<b>115,268.05</b>	<b>417,206.43</b>	<b>243,513.70</b>	<b>202,330.33</b>	<b>17,349.24</b>	<b>55,656.02</b>	<b>35,925.78</b>	<b>336,422.69</b>	<b>153,513.41</b>	<b>34,275.34</b>
20												
21												
22	Expenditures:											
23	Capital Projects	(150,822.60)	(539,934.14)	(434,963.15)	(643,067.54)	(56,250.33)	0.00	0.00	0.00	(151,466.33)	(23,483.28)	(23,750.00)
24												
25	<b>Total Expenditures</b>	<b>(150,822.60)</b>	<b>(539,934.14)</b>	<b>(434,963.15)</b>	<b>(643,067.54)</b>	<b>(56,250.33)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(151,466.33)</b>	<b>(23,483.28)</b>	<b>(23,750.00)</b>
26												
27												
28	Other Sources (Uses):											
29	Operating Transfers In					5,908.00						
30	Operating Transfers Out	(30,740.04)	(55,192.97)	(115,143.00)	(47,554.97)	(162,621.66)		(25,923.96)	(149,673.00)	(52,913.04)	(249,795.92)	(3,099.96)
31												
32	<b>Total Other Sources (Uses)</b>	<b>(30,740.04)</b>	<b>(55,192.97)</b>	<b>(115,143.00)</b>	<b>(47,554.97)</b>	<b>(156,713.66)</b>	<b>0.00</b>	<b>(25,923.96)</b>	<b>(149,673.00)</b>	<b>(52,913.04)</b>	<b>(249,795.92)</b>	<b>(3,099.96)</b>
33												
34												
35	<b>Total Fund Balance - End of Year</b>	<b>\$770,970.54</b>	<b>\$2,235,381.23</b>	<b>\$3,044,771.33</b>	<b>(\$327,750.01)</b>	<b>(\$464,689)(2)</b>	<b>17,349.24</b>	<b>\$33,036.98</b>	<b>(\$1,338,919.79)</b>	<b>\$2,829,700.65</b>	<b>\$1,321,082.80</b>	<b>\$530,976.65</b>
36	Change in Receivables/Payables (3)	12,184.39	23,612.52	46,618.96	3,635.07	100.00	22,050.00	(198.12)	(241.33)	7,393.90	(445.86)	(99.11)
37	Interfund Loans		(1,225,172.57)			636,770.00			1,225,172.57	(636,770.00)		
38	<b>Cash Balance - End of Year</b>	<b>\$783,154.93</b>	<b>\$1,033,821.18</b>	<b>\$3,091,390.29</b>	<b>(\$324,114.94)</b>	<b>\$172,181.02</b>	<b>\$39,399.24</b>	<b>\$32,838.86</b>	<b>(\$113,988.55)</b>	<b>\$2,200,324.55</b>	<b>\$1,320,636.94</b>	<b>\$530,877.54</b>
39												
40		(1) Fees listed are per acre for one Residential Acre Equivalent (RAE). Each land use										
41		presents a different demand for services that are reflected in RAE adjustment factors per LMC 15.64.070.										
42		RTIF fee listed is for one residential single family dwelling unit equivalent.										
43												
44												
45		(2) Ending fund balance has not been reduced for a Measure K loan owing to SJCOG. This loan balance as of June 30, 2006 is \$360,189										
46												
47		(3) Difference between investments and accounts/retainages payable										

**Cell:** F29

**Comment:** Fund transfer from Measure K for previous FY expense that should have been expensed in Measure K

**Cell:** C30

**Comment:** \$2,395.97-Transfer funds from IMF water fund to water capital fund (180) for water facilities constructed prior to 1991 with capacity to serve new development  
\$52,796- Cost of Services

**Cell:** D30

**Comment:** cost of services

**Cell:** E30

**Comment:** \$30,625 - Cost of Services  
\$16,930.01 - Transfer of funds from IMF local streets fund to street fund (320) for street facilities constructed prior to 1991 with capacity to serve new development

**Cell:** F30

**Comment:** \$14,122.66 - Transfer of funds from IMF regional fund to street fund (320) for street facilities constructed before 1991 with capacity to serve new development.  
\$96,106 - COG loan payment for Hwy 12/99 project.  
\$12,393 - Cost of Services

**Cell:** H30

**Comment:** Cost of services transfer

**Cell:** I30

**Comment:** \$115,130-Fire truck lease  
\$34,543 - Cost of Services

**Cell:** K30

**Comment:** Yearly transfer to General Fund for the costs associated with the administration of the IMF program

**Cell:** L30

**Comment:** Cost of services

**Cell:** C37

**Comment:** Loan to Fire IMF for Fire Station #4 project.

**Cell:** F37

**Comment:** Loan from Parks & Rec IMF for Lower Sacramento Rd project.

**Cell:** I37

**Comment:** Loan from Water IMF for Fire Station #4 project.

**Cell:** J37

**Comment:** Loan to Regional Street IMF for Lower Sacramento Rd project.